

Senate File 2309 - Introduced

SENATE FILE 2309
BY COMMITTEE ON VETERANS
AFFAIRS

(SUCCESSOR TO SSB 3145)

A BILL FOR

1 An Act relating to veterans benefits by modifying provisions
2 relating to veterans records and provisions relating to the
3 filing date for the disabled veteran homestead property tax
4 credit and including effective date provisions.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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DIVISION I
VETERANS RECORDS

Section 1. Section 22.3, subsection 2, Code 2020, is amended to read as follows:

2. All expenses of the examination and copying shall be paid by the person desiring to examine or copy. The lawful custodian may charge a reasonable fee for the services of the lawful custodian or the custodian's authorized designee in supervising the examination and copying of the records.

If copy equipment is available at the office of the lawful custodian of any public records, the lawful custodian shall provide any person a reasonable number of copies of any public record in the custody of the office upon the payment of a fee. The fee for the copying service as determined by the lawful custodian shall not exceed the actual cost of providing the service. Actual costs shall include only those expenses directly attributable to supervising the examination of and making and providing copies of public records. Actual costs shall not include charges for ordinary expenses or costs such as employment benefits, depreciation, maintenance, electricity, or insurance associated with the administration of the office of the lawful custodian. However, a county recorder shall not charge a fee for the examination and copying of public records necessary to complete and file claims for benefits with the Iowa department of veterans affairs or the United States department of veterans affairs.

Sec. 2. Section 331.608, subsection 7, Code 2020, is amended to read as follows:

7. ~~If~~ In addition to copying of records free of charge under section 22.3, subsection 2, if a certified copy of a record is required to perfect the claim of a veteran in service or honorably discharged or a claim of a dependent of the veteran, the certified copy shall be furnished by the custodian of the record without charge.

DIVISION II

1 DISABLED VETERAN HOMESTEAD CREDIT

2 Sec. 3. Section 425.1, subsection 4, Code 2020, is amended
3 to read as follows:

4 4. Annually the department of revenue shall certify to
5 the county auditor of each county the credit and its amount
6 in dollars. Each county auditor shall then enter the credit
7 against the tax levied on each eligible homestead in each
8 county payable during the ensuing year, designating on the tax
9 lists the credit as being from the homestead credit fund, and
10 credit shall then be given to the several taxing districts in
11 which eligible homesteads are located in an amount equal to the
12 credits allowed on the taxes of the homesteads. The amount
13 of credits certified and amounts given to the several taxing
14 districts shall be adjusted, if necessary, as the result of
15 claims filed under section 425.2, subsection 1, paragraph "c",
16 following the date for certification. The amount of credits
17 shall be apportioned by each county treasurer to the several
18 taxing districts as provided by law, in the same manner as
19 though the amount of the credit had been paid by the owners of
20 the homesteads. However, the several taxing districts shall
21 not draw the funds so credited until after the semiannual
22 allocations have been received by the county treasurer, as
23 provided in [this chapter](#). Each county treasurer shall show
24 on each tax receipt the amount of credit received from the
25 homestead credit fund.

26 Sec. 4. Section 425.2, subsection 1, Code 2020, is amended
27 to read as follows:

28 1. a. A person who wishes to qualify for the credit allowed
29 under [this chapter](#) shall obtain the appropriate forms for
30 filing for the credit from the assessor. The person claiming
31 the credit shall file a verified statement and designation of
32 homestead with the assessor for the year for which the person
33 is first claiming the credit.

34 b. The claim shall be filed not later than July 1 of the
35 year for which the person is claiming the credit. A claim

1 filed after July 1 of the year for which the person is claiming
2 the credit shall be considered as a claim filed for the
3 following year.

4 c. For a person filing a claim under this subchapter who
5 qualifies for the credit amount provided under section 425.15,
6 the credit shall be applicable immediately to property tax
7 payments due and payable beginning with the fiscal year that
8 the claim was filed and for which the person claiming the
9 credit is responsible for payment on or after the date of
10 filing.

11 Sec. 5. Section 425.3, subsection 3, Code 2020, is amended
12 to read as follows:

13 3. Not later than July 6 of each year, or for claims filed
14 under section 425.2, subsection 1, paragraph "c", as soon as
15 practicable following the date of filing, the assessor shall
16 remit the statements and designation of homesteads to the
17 county auditor with the assessor's recommendation for allowance
18 or disallowance. If the assessor recommends disallowance
19 of a claim, the assessor shall submit the reasons for the
20 recommendation, in writing, to the county auditor.

21 Sec. 6. Section 425.4, Code 2020, is amended to read as
22 follows:

23 **425.4 Certification to treasurer.**

24 All claims which have been allowed by the board of
25 supervisors shall be certified on or before August 1, in each
26 year, or for claims filed under section 425.2, subsection 1,
27 paragraph "c", as soon as practicable following the date of
28 allowance, by the county auditor to the county treasurer,
29 which certificates shall list the total amount of dollars,
30 listed by taxing district in the county, due for homestead
31 tax credits claimed and allowed. The county treasurer shall
32 forthwith certify to the department of revenue the total amount
33 of dollars, listed by taxing district in the county, due for
34 homestead tax credits claimed and allowed.

35 Sec. 7. EFFECTIVE DATE. This division of this Act, being

1 deemed of immediate importance, takes effect upon enactment.

2

EXPLANATION

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The inclusion of this explanation does not constitute agreement with
4 the explanation's substance by the members of the general assembly.

5

This bill relates to veterans benefits by modifying
6 provisions relating to veterans records and provisions relating
7 to the filing date for the disabled veteran homestead property
8 tax credit.

9 Division I of the bill provides that a county recorder shall
10 not charge a fee for the examination and copying of public
11 records necessary to complete and file claims for veterans
12 benefits.

13 Current Code section 425.2 provides that a person who wishes
14 to receive the homestead property tax credit must file the
15 claim with the assessor not later than July 1 of the assessment
16 year for which the person is claiming the credit and a claim
17 filed after July 1 of the assessment year for which the person
18 is claiming the credit shall be considered as a claim filed
19 for the following year. Consequently, for example, a claim
20 filed on July 1, 2019, would be allowed for the assessment year
21 beginning January 1, 2019, for property taxes calculated using
22 valuations from that assessment year that are due and payable
23 during the fiscal year beginning July 1, 2020, and ending June
24 30, 2021.

25 Division II of the bill modifies the timeline for which a
26 homestead credit is allowed if the person claiming the credit
27 is eligible for the disabled veteran homestead credit amount
28 under Code section 425.15. For such a claimant, the credit
29 shall be applicable immediately to property tax payments due
30 and payable beginning with the fiscal year that the claim
31 was filed and for which the person claiming the credit is
32 responsible for payment on or after the date of filing. For
33 example, a claim filed on July 1, 2019, would be allowed for
34 property taxes that are due and payable during the fiscal year
35 beginning July 1, 2019, and ending June 30, 2020, for which the

1 claimant is responsible for payment.

2 Division II of the bill takes effect upon enactment.